



OFFICE OF STATE TREASURER

PERIOD JULY 1, 2000 THROUGH JANUARY 8, 2001

**From The Office Of State Auditor
Claire McCaskill**

Report No. 2001-16
March 2, 2001
www.auditor.state.mo.us

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

May 2000

www.auditor.state.mo.us

On January 13, 1997, Bob Holden was inaugurated for his second term as the forty-second Treasurer of the state of Missouri. Bob Holden's term expired in January 2001. On January 8, 2001, Nancy Farmer was inaugurated as the forty-third Treasurer of the state of Missouri.

The following report of the Office of State Treasurer reflects audited financial statements dating from July 1, 2000, until the electoral transfer of Treasurer authority which occurred on January 8, 2001.

YELLOW SHEET

OFFICE OF STATE TREASURER

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS**

Honorable Bob Holden, Governor
and
Honorable Nancy Farmer, Treasurer
Jefferson City, MO 65102

We have audited the accompanying special-purpose financial statements of the various funds of the Office of State Treasurer as of and for the period July 1, 2000 through January 8, 2001, as identified in the table of contents. These special-purpose financial statements are the responsibility of the office's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the financial position, results of operations, and cash flows of the Central Check Mailing Service Revolving Fund; the receipts, disbursements, and changes in cash and investments of the Abandoned Fund Account Fund and the Treasurer's Information Fund; and the appropriations and expenditures of the various funds of the Office of the State Treasurer. These special-purpose financial statements are not intended to be a complete presentation of the financial position and results of operations of the various funds of the office.

In our opinion, the special-purpose financial statements in Exhibits A through C present fairly, in all material respects, the financial position of the Central Check Mailing Service Revolving

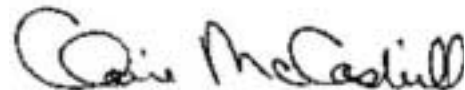
Fund as of January 8, 2001, and the results of its operations and its cash flows for the period July 1, 2000 to January 8, 2001 in conformity with generally accepted accounting principles.

In our opinion, the special-purpose financial statements in Exhibits D and E present fairly, in all material respects, the receipts, disbursements, and changes in cash and investments of the Abandoned Fund Account Fund and the Treasurer's Information Fund; and the appropriations and expenditures of the various funds of the Office of State Treasurer as of and for the period July 1, 2000 to January 8, 2001, in conformity with the comprehensive bases of accounting discussed in Note 1, which are bases of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated January 30, 2001, on our consideration of the office's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the special-purpose financial statements, taken as a whole, that are referred to in the first paragraph. The accompanying financial information listed as supplementary data in the table of contents is presented for purposes of additional analysis and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

The accompanying Statistical Section is presented for informational purposes. This information was obtained from the office's management and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.



Claire McCaskill
State Auditor

January 30, 2001 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Douglas J. Porting, CPA
In-Charge Auditor:	Gayle A. Garrison
Audit Staff:	Stephen M. Garner
	Anissa Falconer



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

Honorable Bob Holden, Governor
and
Honorable Nancy Farmer, Treasurer
Jefferson City, MO 65102

We have audited the special-purpose financial statements of the Office of State Treasurer as of and for the period July 1, 2000 to January 8, 2001, and have issued our report thereon dated January 30, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

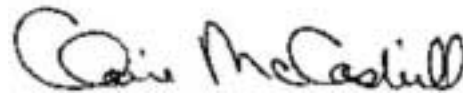
As part of obtaining reasonable assurance about whether the special-purpose financial statements of the Office of State Treasurer are free of material misstatement, we performed tests of the office's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the Office of State Treasurer, we considered the office's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control

components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of the Office of State Treasurer and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

January 30, 2001 (fieldwork completion date)

Financial Statements

Exhibit A

OFFICE OF STATE TREASURER
CENTRAL CHECK MAILING SERVICE REVOLVING FUND
BALANCE SHEET
JANUARY 8, 2001

ASSETS

Cash and investments	\$	27,193
Accounts receivable		43,265
Prepaid postage		8,204
Equipment		17,300
Accumulated depreciation		(11,245)
Total Assets	\$	<u>84,717</u>

LIABILITIES AND EQUITY

Accounts payable	\$	<u>0</u>
Total Liabilities		<u>0</u>

Equity:

Contributed capital		50,000
Retained earnings - unreserved		<u>34,717</u>
Total Equity		<u>84,717</u>
Total Liabilities and Equity	\$	<u>84,717</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

OFFICE OF STATE TREASURER
CENTRAL CHECK MAILING SERVICE REVOLVING FUND
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS
PERIOD JULY 1, 2000 THROUGH JANUARY 8, 2001

OPERATING REVENUES	
Charges for services	\$ 82,355
Total Operating Revenues	<u>82,355</u>
OPERATING EXPENSES	
Postage	63,467
Office supplies	6,975
Depreciation	<u>865</u>
Total Operating Expenses	<u>71,307</u>
NET INCOME (LOSS)	11,048
RETAINED EARNINGS, JULY 1, 2000	<u>23,669</u>
RETAINED EARNINGS, JANUARY 8, 2001	<u><u>\$ 34,717</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

OFFICE OF STATE TREASURER
CENTRAL CHECK MAILING SERVICE REVOLVING FUND
STATEMENT OF CASH FLOWS
PERIOD JULY 1, 2000 THROUGH JANUARY 8, 2001

CASH FLOWS FROM OPERATING ACTIVITIES

Cash received from customers	\$	80,807
Cash paid for operations		<u>(76,975)</u>
NET CASH INCREASED BY OPERATING ACTIVITIES		3,832
CASH, July 1, 2000		<u>23,361</u>
CASH, January 8, 2001	\$	<u><u>27,193</u></u>
RECONCILIATION OF OPERATING INCOME TO NET CASH INCREASED BY OPERATING ACTIVITIES		
Operating income	\$	11,048
Adjustments to reconcile operating income to net cash increased by operating activities:		
Depreciation		865
Changes in assets and liabilities:		
Decrease (Increase) in accounts receivable		(1,548)
Decrease (Increase) in prepaid postage		(1,533)
Increase (Decrease) in accounts payable		<u>(5,000)</u>
Net Cash Increased by Operating Activities	\$	<u><u>3,832</u></u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

OFFICE OF STATE TREASURER
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH AND INVESTMENTS-
ABANDONED FUND ACCOUNT FUND AND TREASURER'S INFORMATION FUND
PERIOD JULY 1, 2000 THROUGH JANUARY 8, 2001

	Abandoned Fund Account Fund	Treasurer's Information Fund
RECEIPTS		
Unclaimed deposits, dividends, interest , and other	\$ 34,915,693	0
Charges for services	0	2,571
Total Receipts	34,915,693	2,571
DISBURSEMENTS		
Refunds of unclaimed deposits	5,533,648	0
Expense and equipment	80,218	439
Total Disbursements	5,613,866	439
RECEIPTS OVER (UNDER) DISBURSEMENTS	29,301,827	2,132
TRANSFERS		
Transfers from General Revenue		
Fund-State	500,000	0
Transfers (to) General Revenue		
Fund-State	(19,706,871)	0
Net Transfers	(19,206,871)	0
RECEIPTS OVER (UNDER) DISBURSEMENTS AND TRANSFERS	10,094,956	2,132
CASH AND INVESTMENTS, JULY 1, 2000	671,421	5,846
CASH AND INVESTMENTS, JANUARY 8, 2001	\$ 10,766,377	7,978

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

OFFICE OF STATE TREASURER
STATEMENT OF APPROPRIATIONS AND EXPENDITURES
PERIOD JULY 1, 2000 TO JANUARY 8, 2001

	Appropriations	Expenditures	Encumbrances	Uncommitted Appropriations
GENERAL REVENUE FUND - STATE				
Issuing duplicate checks	\$ 1,018,000	996,307	0	21,693
Services to monitor companies doing business in Northern Ireland	3,000	3,000	0	0
Outlawed checks	53,743	47,519	0	6,224
Lease and utility expense	2,940	303	101	2,536
Personal service	1,507,321	677,293	0	830,028
Expense and equipment	62,610	56,530	0	6,080
Expense and equipment	494,050	191,624	7,715	294,711
Refunds of excess interest from the linked deposit program	4,000	1,650	0	2,350
Total General Revenue Fund - State	3,145,664	1,974,226	7,816	1,163,622
TREASURER'S INFORMATION FUND				
Expense and equipment	8,000	439	0	7,561
CENTRAL CHECK MAILING SERVICE REVOLVING FUND				
Expense and equipment	225,000	71,975	0	153,025
HIGHWAY DEPARTMENT FUND				
Personal service	456,074	198,963	0	257,111
WORKERS' COMPENSATION - SECOND INJURY FUND				
Personal service	36,022	32,240	0	3,782
Expense and equipment	3,280	3,038	0	242
Total Workers' Compensation - Second Injury Fund	39,302	35,278	0	4,024
ABANDONED FUND ACCOUNT				
Expense and equipment	129,701	80,218	0	49,483
Payment of claims for abandoned property	12,000,000	5,281,587	0	6,718,413
Total Abandoned Fund Account	12,129,701	5,361,805	0	6,767,896
Total All Funds	\$ 16,003,741	7,642,686	7,816	8,353,239

The accompanying Notes to the Financial Statements are an integral part of this statement.

Supplementary Data

Schedule

OFFICE OF STATE TREASURER
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
PERIOD JULY 1, 2000 THROUGH JANUARY 8, 2001

	Balance July 1, 2000	Additions	Dispositions	Balance January 8, 2001
Equipment	\$ 813,983	2,857	(35,136)	781,704
Motor vehicles	37,453	0	0	37,453
Total General Fixed Assets	\$ 851,436	2,857	(35,136)	819,157

The accompanying Note to the Supplementary Data is an integral part of this statement.

Notes to the Financial Statements and Supplementary Data

OFFICE OF STATE TREASURER

NOTES TO THE FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

Notes to the Financial Statements:

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present only selected data for each fund of the Office of State Treasurer.

The Central Check Mailing Service Revolving Fund, presented in Exhibits A through C, is a separate accounting entity, recording all assets, liabilities, equities, revenues, and expenses related to the fund's activities.

Expenses presented for the fund or any program may not reflect the total cost of the related activity. Other direct and indirect costs provided by the office and other state agencies are not allocated to the fund or applicable program.

Receipts, disbursements, and changes in cash and investments are presented in Exhibit D for the Abandoned Fund Account Fund and the Treasurer's Information Fund. Appropriations from these funds are expended by or for the office for restricted purposes.

Appropriations, presented in Exhibit E, are not separate accounting entities. They do not record the assets, liabilities, and equities of the related funds but are used only to account for and control the office's expenditures from amounts appropriated by the General Assembly.

Expenditures presented for each appropriation may not reflect the total cost of the related activity. Other direct and indirect costs provided by the office and other state agencies are not allocated to the applicable fund or program.

B. Basis of Accounting

The financial statements for the Central Check Mailing Service Revolving Fund, Exhibits A through C, are prepared in conformity with generally accepted accounting principles. The statements are presented on the accrual basis of accounting which recognizes revenues when earned and expenses when the related liabilities are incurred.

Fixed assets (equipment) of the Central Check Mailing Service Revolving Fund are recorded at cost and depreciated on a straight-line basis with a useful life of ten years and no salvage value.

The Statement of Receipts, Disbursements, and Changes in Cash and Investments, Exhibit D, prepared on the cash basis of accounting, presents amounts when they are received or disbursed.

The Statement of Appropriations and Expenditures, Exhibit E, is presented on the state's legal budgetary basis of accounting which recognizes expenditures on the encumbrance method. Expenditures include amounts payable or encumbered at January 8, 2001.

The cash basis of accounting and the budgetary basis of accounting differ from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The office administers transactions in the funds listed below. The state treasurer as fund custodian and the Office of Administration provide administrative control over fund resources within the authority prescribed by the General Assembly.

Central Check Mailing Service Revolving Fund: The office receives appropriations from this fund and maintains a proprietary interest in the fund. The State Treasurer is administrator and custodian of the fund and receives funds paid or transferred to the office by state agencies for centralized check mailing services. The initial funding for this fund was provided by a transfer of \$50,000 from the General Revenue Fund - State on October 23, 1978. Appropriations from the fund are used for check mailing service expenses.

Abandoned Fund Account Fund: This fund receives monies from banking or financial institutions, business associations, insurance corporations, utilities, courts and other governmental entities, and proceeds from the sale of abandoned property representing abandoned or unclaimed funds.

This fund is established and governed under Section 447.543.2, RSMo 2000. Under Sections 447.500 through 447.595, RSMo, various financial, business, and governmental entities, unless otherwise exempted, are to remit to the State Treasurer all funds which have been presumed abandoned or unclaimed for the required dormancy period, less any reasonable costs of complying with the law incurred during the required notification or report process. The State Treasurer is to deposit these funds in the Abandoned Fund Account Fund. Claims may be filed at any time and are paid upon proof of an approved claim. At any time when the balance of the

fund exceeds one-twelfth of the previous fiscal year's total disbursement from the Abandoned Fund Account Fund, the State Treasurer may, and at least once every fiscal year shall, transfer to the state's General Revenue Fund the balance of the Abandoned Fund Account Fund which exceeds one-twelfth of the previous fiscal year's total disbursement from the Abandoned Fund Account Fund. If any claim or refund reduces the balance of the fund to less than one-twenty-fourth of the previous fiscal year's total disbursement from the Abandoned Fund Account Fund, the State Treasurer shall transfer from the state's General Revenue Fund an amount which is sufficient to restore the balance to one-twelfth of the previous fiscal year's total disbursement from the Abandoned Fund Account Fund. Appropriations from this fund authorize disbursements for the payment of claims of abandoned funds.

Treasurer's Information Fund: The office receives appropriations from this fund and maintains a proprietary interest in the fund. This fund, established by Section 30.610, RSMo 2000, may receive monies from governmental entities or the general public for the preparation, reproduction, or dissemination of information or publications of the State Treasurer. Appropriations from this fund shall be used to pay for personal service, equipment and other expenses of the office necessary for the preparation, reproduction or dissemination of information or publications of the State Treasurer.

General Revenue Fund-State: The office receives appropriations from this fund and does not maintain a proprietary interest in the fund. Appropriations from the fund are used for the basic operation of the office, including those programs and services that have no other funding source. These appropriations also may be used to initially fund, or to provide matching funds or support for, programs paid wholly or partially from other sources.

Highway Department Fund: The office receives appropriations from this fund and does not maintain a proprietary interest in the fund. Appropriations from the fund are used for that portion of the basic operation of the office which relates to the administration of highway department funds.

Worker's Compensation - Second Injury Fund: The office receives appropriations from this fund and does not maintain a proprietary interest in the fund. Appropriations from the fund are used for that portion of the basic operation of the office which relates to the administration of Second Injury Fund claims.

D. Employee Fringe Benefits

In addition to the social security system, employees are covered by the Missouri State Employees' Retirement System (MOSERS) (a noncontributory plan) and may participate in the state's health care, optional life insurance, deferred compensation, and cafeteria plans. The optional life insurance and cafeteria plans involve only employee contributions or payroll reductions. Also, the deferred compensation plan involves employee payroll deferrals and a monthly state matching contribution for each participating employee.

The state's required contributions for employee fringe benefits are paid from the same funds as the related payrolls. Those contributions are for MOSERS (retirement, basic life insurance, and long-term disability benefits); social security and medicare taxes; health care premiums; and the deferred compensation plan match.

Transfers related to salaries are not appropriated by agency and thus are not presented in the financial statements at Exhibit E.

2. Cash and Investments

The balances of the Central Check Mailing Service Revolving Fund, Abandoned Fund Account Fund, and Treasurer's Information Fund are pooled with other state funds and invested by the state treasurer.

3. Reconciliation of Total Disbursements to Appropriated Expenditures

Disbursements on Exhibit D reconcile to appropriated expenditures on Exhibit E as follows:

	Abandoned Fund Account Fund	Treasurer's Information Fund
DISBURSEMENTS PER EXHIBIT D	\$ 5,613,866	439
Lapsed period expenditures:		
2000	(117,648)	0
Accounts payable:		
January 8, 2001	78,597	0
June 30, 2000	(213,010)	0
EXPENDITURES PER EXHIBIT E	\$ <u>5,361,805</u>	<u>439</u>

4. Uncommitted Appropriations-Fiscal Year 2001

The amounts presented as uncommitted appropriations represent appropriations not yet spent or committed at January 8, 2001.

Note to the Supplementary Data:

5. General Fixed Assets

General fixed assets, which are recorded as expenditures when acquired, are capitalized at cost in the General Fixed Assets Account Group and are not depreciated.

MANAGEMENT ADVISORY REPORT SECTION

Follow-Up on State Auditor's Prior Recommendations

OFFICE OF STATE TREASURER

FOLLOW-UP ON STATE AUDITOR'S PRIOR RECOMMENDATIONS

The Management Advisory Report included in the report of the State Auditor for the year ended June 30, 1999, will be followed up on in the report of the State Auditor for the year ended June 30, 2000, when completed. The results of that audit do not modify our report dated January 30, 2001, on the financial statements for the period July 1, 2000 to January 8, 2001.

STATISTICAL SECTION

History, Organization, and
Statistical Information

OFFICE OF STATE TREASURER HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The Office of State Treasurer is an elective office as provided in the Missouri Constitution. The duties of the State Treasurer as defined by Article IV Section 15 are to be the custodian of all state funds; to determine the amount of state monies not needed for current operating expenses; and to invest such monies in interest bearing time deposits, in Missouri banking institutions selected by the State Treasurer and approved by the Governor and State Auditor or in short-term U. S. government securities, or in certain allowable commercial paper and banker's acceptances.

The Office of State Treasurer operates in four major functional areas: 1) accounting and banking services; 2) disbursements and records; 3) investments and deposit programs; and 4) unclaimed property.

The accounting and banking services area: 1) maintains a fund accounting system for the purpose of allocating investment interest to funds; 2) maintains ledger controls on fund balances and appropriations to assure that no check is issued that exceeds the lawful appropriated balances; 3) controls receipt of state monies collected by fee agents and state agencies and deposited in local banks throughout the state; 4) reconciles bank activity to receipt and disbursement activity reflected on the state books; 5) determines the amount of state monies not needed for current operating expenses; and 6) confirms daily disbursements with the bank as certified by the Office of Administration.

The disbursements and records area provides processing support to other departments of the State Treasurer's office, as follows: 1) provides storage and retrieval of state checks; and 2) controls and processes outlawed checks and processes and verifies claims for replacement checks.

The investments area places state monies not needed for current operating expenses in interest-bearing time deposits, U.S. government and agency securities, commercial paper, banker's acceptances, and repurchase agreements. This area also administers the State Treasurer's statutory linked deposit program and monitors and accounts for the collateralization of state funds.

The Unclaimed Property Section administers Missouri's Unclaimed Property Act (Chapter 447 RSMo). The Unclaimed Property Section is responsible for: 1) ensuring unclaimed property is reported; 2) receiving and recording reports of unclaimed property; 3) depositing unclaimed funds to the Abandoned Fund Account Fund; 4) maintaining custody and safekeeping of abandoned or unclaimed physical property; and 5) processing owner claims for abandoned funds or physical property.

On January 13, 1997, Bob Holden was inaugurated for his second term as the forty-second Treasurer of the state of Missouri. Bob Holden's term expired in January 2001. On January 8, 2001, Nancy Farmer was inaugurated as the forty-third Treasurer of the state of Missouri.

As of January 8, 2001, the office had forty-two full-time and five part-time employees. An organization chart follows.

